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constitute a joint enterprise within this rule there should exist a community of interest and an equal right to direct and control the movements and conduct of each other. *Cunningham v. Thief River Falls*, 84 Minn., 21; *Elyton Land Co. v. Minges*, 89 Ala., 521. As to whether a parent's negligence is to be imputed to an infant of tender years the authorities are in conflict. It is sometimes held that the negligence of the parent or guardian is to be imputed to the infant. *Foley v. N. Y. C. & H. R. R. Co.*, 78 Hun. (N. Y.), 248; *Meeks v. So. Pac. R. R. Co.*, 52 Cal., 602. *Contra*, *Robinson v. Cone*, 22 Vt., 213; *G. H. & H. Ry. Co. v. Moore*, 59 Tex., 64. A similar conflict exists in the case of husband and wife, some courts holding that the negligence of a husband is to be imputed to his wife. *Peck v. Railroad Co.*, 50 Conn., 379; *Yahn v. City of Ottumwa*, 60 Ia., 429. *Contra*, *Sheffield v. Central Union Telephone Co.*, 36 Fed., 164; *Hoag v. Railroad Co.*, 111 N. Y., 199. In general the negligence of a carrier whether public or private, will not be imputed to a passenger. *Little v. Hackett*, 116 U. S., 366; *Louisville, etc., Packet Co. v. Mulligan*, 25 Ky. L. Rep., 1287; *Borough of Carlisle v. Brisbane*, 113 Pa. St., 544; *Nesbit v. Town of Garver*, 75 Ia., 314.

PARTNERSHIP—DE FACTO CORPORATIONS.—LIABILITY OF STOCKHOLDERS.—*JENNINGS v. DARK*, 92 N. E., 778 (IND.).—*Held*, that the stockholders of an illegal and unauthorized corporation are liable as partners, but stockholders of a *de facto* corporation acting in good faith under the belief that they are a corporation are not so liable.

A *de facto* corporation has the same capacity as a *de jure* corporation to enter into contracts, and it is sufficient to show a *de facto* existence in order to sustain an action by or against an association as a corporation. *Georgia Southern and F. R. Co. v. Mercantile, etc., Co.*, 94 Ga., 306; *Buffalo & Allegheny R. Co. v. Cary*, 26 N. Y., 75. It is sufficient to show a *de facto* existence in order to defeat an action against stockholders or members of an association as individuals on a note or other contract made by them as a corporation. *Humphrey v. Mooney*, 5 Colo., 282; *Stout v. Tulick*, 48 N. J. Law, 599; *Cochran v. Arnold*, 58 Pa. St., 399. But the failure of a *de facto* corporation to pay the state the county licenses to do business prior to the purchase of certain goods, does not affect its status as a *de facto* corporation, or render its stockholders liable as partners. *Owensboro Wagon Co. v. Bliss*, 132 Ala., 253. Where persons attempt to form a corporation, but fail to comply with the law with respect to the formation of corporations, the persons are liable as partners. *Cincinnati Cooperage Co. v. Bates*, 96 Ky., 356; *Simons v. Ingram*, 78 Mo. App., 603; *Hyatt v. Van Ripper*, 105 Mo. App., 664.

REWARDS—POWERS OF SCHOOL BOARDS—OFFERING REWARDS.—*LUCHINI v. POLICE JURY*, 53 SOU., 68 (LA.).—*Held*, that school boards are created for the purpose of furthering the education of the youth of the state, and are not authorized to offer rewards for the detection and punishment of crime, and any act of theirs having that as its object is *ultra vires*.

A school district is a corporation of quasi-municipal character. *Los Angeles High School District v. Same*, 148 Cal., 17. A corporation being